

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION**

**In re:**

**STEWARD HEALTH CARE SYSTEM  
LLC, *et al.*,**

**Debtors.<sup>1</sup>**

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**Chapter 11**

**Case No. 24-90213 (CML)**

**(Jointly Administered)**

**DECLARATION AND DISCLOSURE STATEMENT OF Garrett Kelleher,  
ON BEHALF OF AAFCPAs, Inc. \_\_\_\_\_**

I, Garrett Kelleher, hereby declare, pursuant to section 1746 of title 28 of the United States Code:

1. I am a **CFO** of **AAFCPAs, Inc.** located at 50 Washington St. Westborough, MA 01581 (the “**Firm**”).

2. Steward Health Care System LLC and its debtor affiliates, as debtors and debtors in possession (collectively, the “**Debtors**”), have requested that the Firm provide **accounting and advisory** services to the Debtors, and the Firm has consented to provide such services (the “**Services**”).

3. The Firm may have performed services in the past and may perform services in the future, in matters unrelated to these chapter 11 cases, for persons that are parties in interest in the Debtors’ chapter 11 cases. As part of its customary practice, the Firm is retained in cases, proceedings, and transactions involving many different parties, some of whom may represent or be claimants or employees of the Debtors, or other parties-in-interest in these chapter 11 cases.

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<sup>1</sup> A complete list of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors’ proposed claims and noticing agent at <https://restructuring.ra.kroll.com/Steward>. The Debtors’ service address for these chapter 11 cases is 1900 N. Pearl Street, Suite 2400, Dallas, Texas 75201.

The Firm does not perform services for any such person in connection with these chapter 11 cases. In addition, the Firm does not have any relationship with any such person, their attorneys, or accountants that would be adverse to the Debtors or their estates with respect to the matters on which the Firm is to be retained.

4. Neither I, nor any principal of, or professional employed by the Firm has agreed to share or will share any portion of the compensation to be received from the Debtors with any other person other than the principals and regular employees of the Firm.

5. Neither I, nor any principal of, or professional employed by the Firm, insofar as I have been able to ascertain, holds or represents any interest adverse to the Debtors or their estates, with respect to the matters on which the Firm is to be retained.

6. The Debtors owe the Firm \$ 0 for prepetition services, the payment of which is subject to limitations contained in the United States Bankruptcy Code 11 U.S.C. §§ 101-1532.

7. As of May 6th, 2024, the date on which the Debtors commenced the above captioned chapter 11 cases, the Firm was **was not** a party to an agreement with the Debtors that provides for the indemnification by the Debtors of the Firm in connection with the Services.

8. The Firm is conducting further inquiries regarding its retention by any creditors of the Debtors, and upon conclusion of that inquiry, or at any time during the period of its

employment, if the Firm should discover any facts bearing on the matters described herein, the Firm will supplement the information contained in this Declaration.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on: \_\_June 6th, 2024

By:   
Garrett J. Kelleher, CFO